



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Heather Gleason  
DOCKET NO.: 07-04138.001-R-1  
PARCEL NO.: 09-12-133-009

The parties of record before the Property Tax Appeal Board are Heather Gleason, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock & Doody of Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$246,870  
**IMPR.:** \$151,080  
**TOTAL:** \$397,950

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,636 square foot single family frame two-story residence constructed in 1939 with additions built in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a garage containing 551 square feet of building area.<sup>1</sup>

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property with an effective date of January 1, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$900,000.

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<sup>1</sup> The subject is described as having 3,176 square feet of living area and a partial finished basement.

The appraiser examined four comparable properties. The comparables consist of two-story style dwellings that are from 30 and 117 years old and range in size from 3,183 to 4,220 square feet of living area. Features of the comparables include central air-conditioning, from one to three fireplaces, a two-car garage and partial finished basements. The comparables sold from April 2006 to February 2007 for prices ranging from \$875,000 to \$950,000 or from \$225.12 to \$281.91 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site, view, size, amenities and modernization. After making these adjustments, the comparables had adjusted sales prices ranging from \$889,200 to \$903,600 or from \$210.71 to \$281.17 per square foot of living area including land. The appraiser concluded a value for the subject by the sales comparison approach of \$900,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach because "it best reflects typical buyer/seller attitudes in the marketplace." Based on this evidence, the appellant requested a reduction in the subject's assessment.

During cross examination the board of review questioned counsel on the purpose of the appraisal, the location of the comparables, inspection of the comparables, source of data, site values, adjustments for age, condition and modernization, and measurements. The appraiser was not present to provide direct testimony or subject to cross examination.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$397,950 was disclosed. The subject has an estimated market value of approximately \$1,268,973 or \$349.00 per square foot of living area including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 31.36%.<sup>2</sup>

In support of the subject's estimated market value, the board of review submitted a summary argument letter, property record cards, a map and two grids analyses of eight comparables and the appellant's comparables. The eight comparables consist of two-story frame, brick or brick and frame dwellings that were built between 1871 and 1943 and range in size from 2,250 to 4,464 square feet of living area. The grids depict six of the comparables were renovated from 1964 to 1998. Features of the comparables include at least one fireplace, seven have full or partial basements, with one having some finished area. The homes have garages ranging from 400 to 836 square feet of building area. Six of the comparables sold between August 2004 and May

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<sup>2</sup> The estimated \$349.00 per square foot value is based on the subject having 3,636 square feet of living area.

2008 for prices ranging from \$880,000 to \$1,681,925 or from \$313.62 to \$484.43 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is not warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$900,000 as of January 1, 2007. The appraiser was not present at the hearing to provide direct testimony or subject to cross examination regarding his methodology or final value conclusions, therefore, the Board will only consider the raw sales data contained within the appraisal report. The Board finds the best evidence of the subject's size is the property record card submitted by the board of review, which was not sufficiently challenged by the appellant with substantive testimony to support the appellant's claim on this issue. Therefore, based on this evidence presented, the Board finds the subject contains 3,636 square feet of living area. The Board finds the board of review submitted a total of eight comparables. Further, the Board gave no weight to the assessment comparables submitted by the board of review because they do not sufficiently address the appellant's market value argument. The grids depict six of the properties sold for prices ranging from \$313.62 to \$484.43 per square foot of living area, including land.

The appellant's raw sales data depicts four comparable sales that sold for prices ranging from \$225.12 to \$291.91 per square foot of living area, including land. The Board gave less weight to the appellant's comparables because they were located in a different neighborhood than the subject. The unrefuted testimony from the board of review was that the subject's neighborhood contained different land values than properties where the appellant's comparables were located. In addition, the Board finds the appellant's comparables three and four were dissimilar in size when compared to the subject. Further, the Board gave less weight to the board of review's sales comparables two, three, four, six and seven because the date of sale was not indicative of the subject's 2007 market value or is dissimilar in size and/or location to the subject.

The Board finds the board of review's comparables one and five were most similar to the subject. These two most representative comparables sold from August 2005 to May 2008 for prices of

\$1,125,000 and \$1,575,000 or \$323.83 and \$436.05 per square foot of living area, respectively. The subject's assessment reflects an estimated market value of approximately \$1,268,973 or \$349.00 per square foot of living area including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 31.36%. The Board finds the subject's assessment is supported by the most representative comparables in this record.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence in this record. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 26, 2010

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.